

DESIGNING OF KEY PERFORMANCE INDICATORS FOR ASSESSING YES CAKE & BAKERY EMPLOYEE'S PERFORMANCE

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ABSTRACT

The purpose of this study is to assess the performance of YES Cake & Bakery employees by designing a Key Performance Indicators (KPI). A series of structured observations and interviews were conducted with the owners and employees of YES Cake & Bakery. The analysis is based on human resource management topics such as job description and KPI. Performance management is a process undertaken to ensure that employee activities and outcomes conform to organizational goals. Through performance management, organizations can gain a competitive edge. To be able to design KPIs, companies need to have job descriptions for each employee. Since YES Cake & Bakery does not yet have a job description, the first step in designing a KPI system is to create a job description. This research is only conducted in one Small and Medium Business (SME) in the bakery industry. This research will show how to develop a performance evaluation system for SME employees by using KPI.

KEYWORDS: Bakery, Key Performance Indicators (KPI), Performance & SME

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INTRODUCTION

Small and Medium Enterprises (SMEs) are one of the most important factors in the Indonesian economy. In Indonesia, SMEs employ more than 90 percent of the total workforce. The number of SMEs in Indonesia is the largest among other countries in Asia such as Malaysia, Thailand, Singapore, Philippines, Brunei, Laos, and other countries (Tambunan, 2011). Some industries of SMEs in Indonesia are currently considered profitable among the fashion industry, education industry, and culinary industry. The culinary industry has great potential because food is one of staple needs. The culinary business also has a lot of variety, ranging from main course, snacks to drinks (Maxmanroe, 2017).

The pattern of people's consumption in urban lifestyles, the rising middle-class population, and the high income of youth groups make the bread industry in Indonesia continue to thrive. *Asosiasi Pengusaha Bakery* (APEBI) said that in Indonesia the bread industry grows about 10-15 percent per year. Another study conducted by APEBI shows that the most preferred variant of bread is a sweet bread with a variety of contents and fresh bread is almost always in store (Nurhidayah, 2016).

In 1999, Mrs. Linda took the initiative to open a business in the culinary industry that called YES Cake & Bakery. Mrs. Linda chose to jump into the bakery industry because of her cooking and baking hobbies. The opportunity came to Mrs. Linda when a baker went bankrupt due to the economic crisis of 1998, thus offering Mrs. Linda the baking machine. Mrs. Linda finally rented a place and opened a bakery. In addition to selling at the store, Mrs. Linda also uses a lot of salesmen as a distribution channel. Salesmen use motorcycles to get around

selling YES Cake & Bakery bread products around East Jakarta area. YES Cake & Bakery currently has 40 employees, consisting of one store administrator, two factory administrators, six shopkeepers comprising cashiers and sellers, 15 salesmen and 16 of whom are factory workers. However, Mrs. Linda as the owner is still responsible for handling most things in her business. She does almost everything, such as packaging designs, product shoots, even the management of social media accounts of YES Cake & Bakery. Mrs. Linda found it difficult to give up her responsibilities to others because she felt that none of her employees were competent and had the same vision, mission and goals.

Mrs. Linda is disappointed with the productivity of her employees, especially those in stores. Mrs. Linda feels that her employees can improve her performance. Her employees often do not work properly when they are not supervised by Mrs. Linda. This can be caused by the absence of written regulations so that employees are negligent in doing their work. In addition, there is no written job description that can be a reference for employees in doing their work.

The main problems faced by SMEs, owners in the field of human resources are gaining talent, motivating current employees, and retaining key employees (Singh & Vohra, 2005). Previous research has recognized the importance of human resource management practices in SMEs (Pearson, Stringer, Mills, & Summers, 2006). Performance appraisal is one part of a wider performance management process. Performance management is a process undertaken to ensure that employee activities and outcomes conform to organizational goals. Through performance management, organizations can gain a competitive edge (Noe, 2012). Having an effective Key Performance Indicators (KPI) system is critical in today's increasingly competitive business environment. KPI can have some influence on employee behaviour, because employees are encouraged to accomplish tasks quickly when companies set productivity targets. KPI must have realistic and measurable objectives. Some of the advantages of using KPI are providing feedback, supporting decision-making processes, and serving as a tool to encourage desired behaviour (Baroudi, 2014).

To be able to evaluate employee performance with KPI, the company must have a job description. Job descriptions highlight the tasks, responsibilities, contributions, behaviours, outcomes and qualifications required for a job, so the company can hire the right people for the position. Using job descriptions in the recruitment process can assist the company in checking the applicant's competence. After the applicant is hired, the company uses a job description for performance management. Performance management using job descriptions offers transparency between supervisors and employees as both parties are aware of the expected performance. The conditions listed in job descriptions such as knowledge, abilities, skills, and behaviours turned into a statement for the job evaluation system. After that, the supervisor can evaluate employee performance by comparing how well its performance in the job report is formed from job description (Rohr, 2016).

This research uses qualitative analysis by conducting observation and structured interviews with owners and employees of YES Cake & Bakery. The results of structured observations and interviews were analysed to find out how to design a KPI to evaluate employee performance at YES Cake & Bakery. The results of qualitative analysis are used to improve knowledge on performance management and assessment of SMEs in Indonesia.

THEORETICAL REVIEW

When an employee has a work specially, the company can develop a job description that will highlight the tasks, responsibilities, contributions, behaviours, results and qualifications required for a job so that the company can hire the right people for the position. A job description can help companies in the recruitment process as a reference to check the

competence of job applicants. Once the applicant is hired, the company can use the job description for performance management. Performance management using job description, offers transparency between superiors and employees as both parties are equally aware of what performance is expected. The conditions listed in the job description such as knowledge, skills, skills, and behaviour can be transformed into a statement for a performance evaluation system. After that, the supervisor can evaluate employee performance by comparing how well the employee performs in the job report that has been formed from the job description (Rohr, 2016).

Performance appraisal is one part of a wider performance management process. Performance management is a process undertaken to ensure that the activities and outcomes of employees fit the organization's goals. Through performance management, organizations can gain competitive advantage (Noe, 2012). Having an effective KPI system is critical in today's increasingly competitive business environment. Some of the benefits of using KPIs are providing feedback, aiding the decision-making process, and functioning as a tool that can drive the desired behaviour (Baroudi, 2014).

RESEARCH METHODS

This research framework describes all business coaching activities from the early stages of data collection to business coaching results. The framework helps the author in doing business coaching process. Business coaching processes contained within the framework include data retrieval, content analysis, codification, data analysis, gap analysis, problem identification, problem solving, confirmation, solution delivery, and business coaching results.

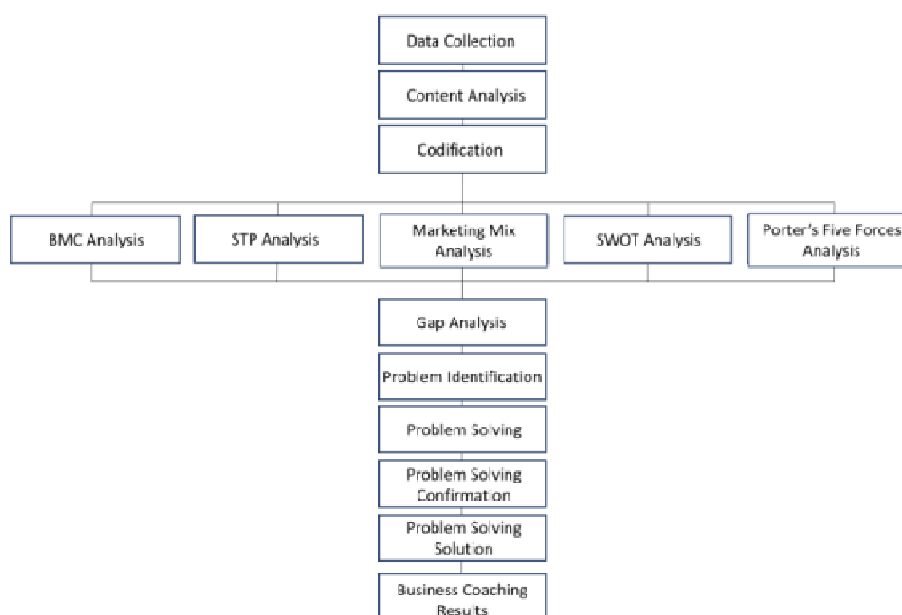


Figure 1: Research Framework with Business Coaching

The data used in this business coaching process are primary data. Data collection for business coaching process is obtained by observation and in-depth interviews with Mrs. Linda as the owner and with the employees of YES Cake & Bakery. With observation and interview, Author can get information about recent condition and any problems that faced by YES Cake & Bakery. In addition, the author also used secondary data that obtained from previous articles, literature and research journals as a reference theory related to YES Cake & Bakery conditions.

Observation

The author observes the YES Cake & Bakery environment, and looks at how employees are engaged in serving customers. By observation, the author can also see how is the relationship between the owner with employees, and relationships among fellow employees.

Interview

The author also interviewed Mrs. Linda as the owner of YES Cake & Bakery. Interview method is an in-depth interview, which can provide information about the establishment of YES Cake & Bakery, its development to date, business processes, and problems faced regarding human resources available.

Content analysis is used to identify specific characteristics in a message objectively, generalist, and systematic in order to take a conclusion (Holsti, 1969). The author conducted a content analysis of the research data obtained after making observations and in-depth interviews with the owners and employees of YES Cake & Bakery. The author selects the analysed data that are in accordance with the needs of business coaching activities.

The next process in business coaching is codification. Codification is the process of marking out any important information from the collected data required in the business coaching process. Through codification, the author can distinguish the information groups from any data obtained, then highlight keywords or information that relevant to the results analysis (Malhotra, 2010).

After performing the data codification, the author analyses the data relevant to the business coaching process. Data analysis is the process of interpretation of data in diagrams, graphs, or matrices to see the relationship between these data (Malhotra, 2010). Data analysis conducted by the author are Business Model Canvas analysis, STP analysis, marketing mix analysis, SWOT analysis, and Porter's Five Forces analysis.

The next step after data analysis is gap analysis. Gap analysis is used to see the gap between current YES Cake & Bakery conditions with ideal conditions. Gap analysis was obtained based on interview result of Author with Mrs. Linda as owner of YES Cake & Bakery. After discovering the problems faced by YES Cake & Bakery, those problems, then assigned value and weight to be able to obtain the level of contribution and distribution that can help in setting the priority scale of the problems.

Based on the gap analysis, the big picture of YES Cake & Bakery problem is the lack of brand awareness and promotion strategy with 22.93% distribution. Then, the absence of job description and performance evaluation system equal to 22.93%. The absence of budgeting system with distribution of 22.93%. The company segment has not broadly reached by 17.83%, and there's no legal entity by 13.38%.

The next step is to identify the problem. Based on data analysis and gap analysis, there are five problem points faced by YES Cake & Bakery in terms of Human Resources, such as the absence of performance evaluation system of employees with distribution in 27.19%. Then there is no clear job description for each employee of 21.75%. Not having work validation for the store employees by 19.34%. Not yet have the training and development program of employees with the distribution number of 16.92%, and the last problem is the high employee turnover rate of 14.80%. Author will focus on evaluating employee performance evaluation system, because it has the highest number of problem distribution.

After knowing the problems faced by YES Cake & Bakery, the author formulates a solution proposal for problem solving. Solutions for problem solving aims to make business processes more effective. Problem solving is done by referring to theories about KPI, performance management, and work motivation. After reviewing the theories, the author then design a KPI scheme to assess the performance of YES Cake & Bakery employees, and is expected to solve the problems encountered by increasing employee motivation, productivity and employee efficiency. Then the author gives suggestions for solutions to solve existing problems in YES Cake & Bakery. The author will create a performance appraisal scheme using the KPI.

Furthermore, the author provides advice on solutions to solving problems in the field of human resources faced by YES Cake & Bakery. The solution proposed by the author is to design a system to assess employee performance using the KPI so as to improve the performance and productivity of YES Cake & Bakery employees. In addition to creating a performance appraisal scheme, will also create a work specialty for store employees, as every YES Cake & Bakery employee does not yet have a clear job focus. After creating a job specialization, the author will arrange the job description for every YES Cake & Bakery employee.

The final result of the business coaching process is that the author can only provide solutions for YES Cake & Bakery problem solving in the form of a KPI scheme to assess employee performance, and aim to improve work motivation, and employee productivity and efficiency. Due to time constraints, the author cannot monitor how the implementation of the performance appraisal scheme based on the KPI.

RESEARCH RESULT

Analysis is used to see the gap between the actual conditions with ideal conditions. Gap analysis is very important and is the main goal of business coaching, which will help YES Cake & Bakery to complete or reduce the gap between the actual conditions and ideal conditions. Urgency gap will be obtained from interviews with company owners as well as coach analysis. The gap analysis on YES Cake & Bakery is as follows:

Table 1: YES Cake & Bakery Gap Analysis

No	Analysis Method	Ideal Condition	Actual Condition	Planning
1.	Marketing Mix	Deliver information related to the product and its superiority through promotion of website and social media	Lack of brand awareness and promotion strategy	Implement an integrated marketing strategy through store sales, apply digital marketing and display products on websites and social media
	SWOT	Have a job description and performance evaluation system for each employee	Has no job description and performance evaluation system for every employee	Create a job description and performance evaluation system for each employee
	Marketing Mix	Performing a budget setting for every strategy or investment	Do not have a budgeting system yet	Arrange the budget activities, especially digital marketing activities to be implemented
	SWOT	Have a clear legal entity	Not yet incorporated	Help connect with related parties

Table 1: Contd.,				
2.	BMC	Reaching all areas of DKI Jakarta	Segments are located only in the area of Cakung and PuloGadung	Expand your market reach and market target
	STP	Reach the B2B segment	The company segment has not penetrated into the B2B segment	

From the gap analysis above, then the problem faced by YES Cake & Bakery will be given weight to assess the importance. Ranking using a scale of one to ten. Values represent the priority of the problem to be resolved, where the number one means the lowest priority. Weight describes the difficulty level of the problem, where the number one means no problem. Contributions are derived from the multiplication of value and weight. Furthermore, the percentage of distribution is derived from the amount of contribution divided by the total of all contributions. The results of calculating the value, weight, contribution, and distribution of the problems faced by YES Cake & Bakery are as follows:

Table 2: YES Cake & Bakery Problem Weight

No.	Problem	Value	Weight	Contribution	Distribution	Accumulation
					(%)	(%)
1	Lack of brand awareness and promotion strategy	8	9	72	22.93	22.93
2	Has no job description and performance evaluation system	8	9	72	22.93	45.86
3	Do not have a budgeting system yet	8	9	72	22.93	68.79
4	The company segment is not yet widely covered	7	8	56	17.83	86.62
5	Not yet incorporated	6	7	42	13.38	100

Based on the weighted table of problems encountered by YES Cake & Bakery above, it can be summarized into the Pareto diagram as follows:

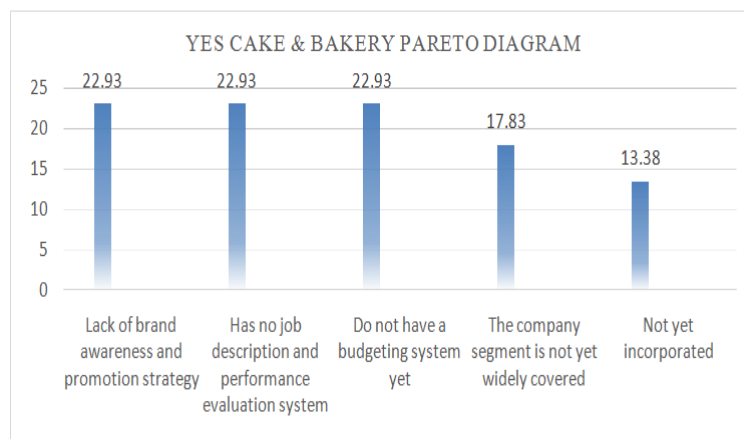


Figure 2: YES Cake & Bakery Pareto Diagram

In this business coaching process, the author will focus on looking at the problems faced by YES Cake & Bakery in terms of human resources. So as to make separated gap analysis in order to more easily see the problems of human resources faced by YES Cake & Bakery.

Table 3: YES Cake & Bakery Human Resource Gap Analysis

No	Analysis Method	Actual Condition	Ideal Condition	Planning
1	BMC Analysis	Do not have a clear job description for every employee	Have a job description for every employee	Develop job descriptions for each employee
2	Marketing Mix Analysis	Do not have work formalization for store employees	Have work formalization for store employees	Develop work formalization for store employees
3	Marketing Mix Analysis	Do not have a performance appraisal system for employees	Have a performance appraisal system for employees	Develop Key Performance Indicators (KPI) for employee performance evaluation
4	Marketing Mix Analysis	Do not have employee training and development programs	Has employee training and development programs	Designing employee training and development programs
5	SWOT Analysis	High employee turnover rate	Low employee turnover rate	Provide rewards for employees who excel

Of the five gaps of YES Cake & Bakery human resources, analysis above, will be given problems weighting. Rating for values and weights using a scale of one to ten. Values represent the priority of the problem to be resolved, where the number one means the lowest priority. Weight describes the difficulty level of the problem, where the number one means no problem. The results of the values and weights are as follows:

Table 4: YES Cake & Bakery Human Resources Problems Weighting

No	Problem	Values	Weight	Contribution	Distribution (%)	Accumulation (%)
1	Do not have a performance appraisal system for employees	9	10	90	27.19	27.19
2	Do not have a clear job description for every employee	8	9	72	21.75	48.94
3	Do not have work formalization for store employees	8	8	64	19.34	68.28
4	Do not have employee training	7	8	56	16.92	85.20

	and development programs					
5	High employee turnover rate	7	7	49	14.80	100.00

From the table above one can see that the problem of Human Resources field that has the highest distribution is not yet have an employee performance appraisal system, with the distribution value of 27.19%, so the author will focus in discussing performance evaluation system by using Key Performance Indicator (KPI). Based on the weighted data of YES Cake & Bakery human resources above, it can be concluded that the Pareto diagram as follows:

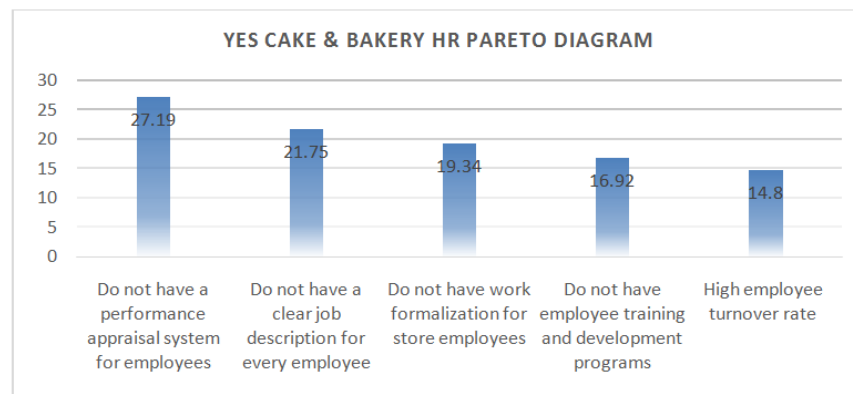


Figure 3: YES Cake & Bakery HR Pareto Diagram

After doing business coaching process, hence can be seen problem in aspect of Human Resource (HR) faced by YES Cake & Bakery with biggest distribution number is not yet have an employee performance evaluation system and not yet have clear job descriptions. Mrs. Linda feels that her store employees don't have optimal productivity yet. With the performance evaluation system using KPI, is expected to increase employee motivation in doing their work. In the evaluation of employee performance, required performance indicators that will be the basis of assessment. To be able to arrange these indicators, can refer to employee job description. So the first stage is the preparation of job descriptions for store admin, cake production workers, store cashier, and store salesperson.

In preparing the job description, Author conducted interviews and discussions with Mrs. Linda as the owner of YES Cake & Bakery on what responsibilities and skills needed for each position. A job description that has been prepared contains about the position, direct superior, subordinates or colleagues, responsibilities, as well as the specifications required for the position. This job description will be a reference in determining the performance indicators for employee performance evaluation process.

Table 5: Store Admin Job Description

Position	Store Admin
Direct Supervisor	Mrs. Linda
Direct Subordinate	Salesperson, Cashier, Cake Production Worker
Responsibilities	
1. Create daily sales report	
2. Create monthly sales report	
3. Create store staff attendance report	
4. Supervise shift change process	
5. Contact customer when custom order is ready	
6. Supervise daily stock opname process	
7. Store the sales archive	
8. Store raw material purchase invoice	
9. Manage order through WhatsApp	

Table 5: Contd.,	
10. Send broadcast messages in order to promote products to existing consumers in the database(After having customer database through a membership program)	
11. Monitor order through social media (Instagram) and websites (After Instagram and website running)	
Specifications	
1. Attention to detail	
2. Able to operate Ms. Office and iPost	
3. Able to work in team	
4. Great communication skill	

Table 6: Cake Production Worker Job Description

Position	Cake Production Worker
Direct Supervisor	Store Admin
Colleague	Fellow Cake Production Worker
Responsibilities	
1. Maintain production machines	
2. Keeping the work environment clean and tidy	
3. Ensure the cake quality to be perfect	
4. Identify any products fail	
5. Clean the work environment at the end of shift	
8. Manage time and pace in cake production	
9. Ensure that raw material in perfect condition	
10. Supervise product shape and color that are produced and arrange oven temperature	
Table 6: Contd.,	
11. Ensure equipment complies with health and safety standards	
Specifications	
1. Attention to detail	
2. Able to follow recipes	
3. Able to follow health and safety standards	
4. Able to meet orders deadline	
5. Good health conditions without respiratory or skin diseases	
6. Have good eye and hand coordination	
7. Have experience in bakery industry	

Table 7: Store Cashier Job Description

Position	Store Cashier
Direct Supervisor	Store Admin
Colleague	Salesperson
Main Responsibilities	
1. Handle cashier machine	
2. Receive payment from customer in the form of cash or debit	
3. Ensure consistent cash flow accuracy	
4. Ensure customer receive purchase receipt	
5. Calculate and ensure appropriate cash at the time of shift change	
6. Wear uniform	
Supportive Responsibilities	
1. Handle and serve customer when all of the salesperson is serving another customer	
2. Answer customer question about products when all of the salesperson is serving another customer	
Specifications	
1. Honest	
2. Attention to detail	
3. Excellent mathematics and counting abilities	
4. Able to serve customers with courtesy and friendliness	

Table 8: Store Admin Job Description

Position	Salesperson
Direct Supervisor	Store Admin
Colleague	Salesperson, Cashier
Responsibilities	
1. Serve customers with courtesy and friendliness	
2. Have excellent product knowledge	
3. Assemble product packaging	
4. Maintain workplace cleanliness	
5. Arrange product to be sold	
6. Perform product stock opname	
7. Wear uniform	
Specifications	
1. Friendly and courteous	
2. Excellent communication skills	
3. Clean and neat appearance	
4. Patience in handling consumer complaints	

Preparation of individual KPI of YES Cake & Bakery employees done together by the author and Mrs. Linda. The approach used in designing individual KPI is using a result approach. By using the result approach, it shows the achievement of the target employee that will describe the level of performance optimization. Performance appraisal with a result approach requires information on employee responsibilities as well as the standards or targets to be achieved (Herachwati, 2013).

YES Cake & Bakery store admin is responsible for generating reports on store sales in both daily and monthly terms. The store admin has six performance indicators with target and weights as follows:

Table 9: Store Admin Performance Indicators

No	Performance Indicators	Target	Weight (%)
1	Completeness of sales report	Includes some data pulled from iPost	20
2	Accuracy of reports from iPost with physical evidence	iPost report same with physical evidence	20
3	Timeliness of daily reporting	Reported one day after pulled from iPost	20
4	Timeliness of monthly reporting	Reported every beginning of the month	20
5	Preparation of employee attendance report	Reported one day after	10
6	Attendance percentage	Below 10%	10

YES Cake & Bakery cake production workers have an important role in the production process of cake that is done every day. Cake production workers positions has five performance indicators with target and weight as follows:

Table 10: Cake Production Workers Performance Indicators

No	Performance Indicators	Target	Weight (%)
1	The cake form is produced according to the standard	Nothing is burnt or damaged	30
2	Number of cakes produced	Six cake per shift	25
3	Consumer complaints against cake products	Below three complaints	20
4	Attendance percentage	Below 10%	15
5	Cleanliness of production area	Always in clean condition	10

YES Cake & Bakery employees with cashier positions are responsible for handling cash, controlling income, expenses and storing store money. The store cashier position has three performance indicators with the following weights:

Table 11: Store Cashier Performance Indicators

No	Performance Indicators	Target	Weight (%)
1	Accuracy of cash flows and amount of cash	The amount of money corresponds to iPost	40
2	Attendance percentage	Below 10%	35
3	Wear uniform	Completeness of attributes used	25

YES Cake & Bakery store sales person is responsible for serving customers who want to buy ready stock and customization products. The store sales person position has three performance indicators with the following targets and weights:

Table 12: Salesperson Performance Indicators

No	Performance Indicators	Target	Weight (%)
1	Consumer complaints against service	Below three complaints	40
2	Attendance percentage	Below 10%	35
3	Wear uniform	Completeness of attributes used	25

Based on discussions with Mrs. Linda, the implementation of employee performance appraisal will be conducted every six months. For store admin, performance appraisal will be assessed directly by Mrs. Linda as owner of YES Cake & Bakery. Meanwhile, for cake production position, cashier, and salesperson, performance appraisal will be assessed by store admin. To avoid bias, performance evaluations for the position of cake production, cashier, and salesperson will be done by two admin. Because the performance appraisal will be done once every six months, every month the two admins are required to make a record of each employees performance in the evaluation. When it comes time to rate performance, both admins will see the notes. In the performance appraisal form, the realization column describes the value of the employee based on the indicator, which is illustrated on a scale of 1 (one) to 5 (five). Then the result of the final score column will be obtained from the multiplication of the weight (%) with the result of the indicator value that is in the realization column. The final number of scores will show the level of achievement of individual YES Cake & Bakery employees. The final value will determine the employee performance categories that include:

Table 13: YES Cake & Bakery Employees Performance Category

Final Score	Category
100	Very Satisfying
90 – 100	Above Target
85 - 90	On Target
75 – 85	Close to Target
65 – 75	Below Target
<65	Poor

Furthermore, both admins will rank cake production position, cashier, and salesperson, to assess the performance. Ranking is one of employee performance appraisal method by comparative approach (Noe, 2012). Both admins will make their respective assessments by ranking from best performance to worst performance. Eventually, the assessment results between one admin and the other will be seen and compared to get a final picture of employee performance. The end result of performance will be communicated to employees, with the aim of informing their strengths and weaknesses. Thus, employees can retain their advantages, as well as improve performance weaknesses. The best performing employees will

be rewarded with bonuses, while the worst performing employees will be warned and nurtured to improve their performance.

CONCLUSIONS

YES Cake & Bakery does not have a clear job description for every employee of the store. Job description is expected to be a guide for store employees about what are the obligations that must be done by YES Cake & Bakery employees. Currently, job descriptions for storage administrators, cake production workers, store cashiers, and store salesperson have been prepared. A job description that has been created describes the responsibilities that must be done by employees in accordance with its position, as well as the specifications required to occupy the position. The job description has also been communicated to YES Cake & Bakery store employees.

YES Cake & Bakery owner wants an increase in the productivity of the store employees. Existing employees are expected to work optimally. In order for employees to work more optimally, then designed a performance evaluation system through KPI. Performance appraisal indicators are based on the employees responsibilities in the job description. For cake production employees, cashiers, and salesperson, performance will be evaluated by two admin people to avoid any bias in the assessment. While the store admin performance will be directly assessed by Mrs. Linda as the owner of YES Cake & Bakery. To date, the new performance appraisal is at the design stage, not yet in the implementation stage.

SUGGESTIONS

Some of the things YES Cake & Bakery can do include:

- Implement an employee performance evaluation using KPI.
- Committed to routinely conduct an employee performance evaluation in accordance with a predetermined time period.
- After performing a performance evaluation, it is necessary to provide feedback to each employee. By providing feedback, employees can find out what advantages and disadvantages they have. So it can be a reference in improving performance.
- Review the indicators, targets, and weights in KPI, to ensure they are still compatible with YES Cake & Bakery business processes.
- Provide rewards and punishment for outstanding employees and employees with poor performance, in order to motivate every employee to continue to improve their performance.
- To ensure a smooth transition management process, Mrs. Linda can choose one of her children who is considered the most suitable and trustworthy to continue her business. The child chosen should have similar values and views to avoid conflict.
- Mrs. Linda should act as a mentor in the transition process of the management of her child. She can teach about the knowledge in the bakery industry. By being a mentor during the transition process, Mrs. Linda can help provide suggestions and solutions when there are problems faced by her child.

- Mrs. Linda can motivate her child to manage the business. She also has to manage a better communication and build trust in her child to avoid any feud or differences of opinion in decision making. Mrs. Linda can also give authority to her child in the decision making process so as to create a sense of belonging to YES Cake & Bakery.

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